

COMMONWEALTH OF MASSACHUSETTS  
FY2001 GAAP REPORTING TRANSMITTAL  
DEPARTMENT/ORG:

TO: Financial Reporting and Analysis Bureau  
Office of the Comptroller  
One Ashburton Place - 9th Floor  
Boston, MA 02108

Attention: Cathy Digianni

Date  
Received  
by FRAB: \_\_\_\_\_

FROM: Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Telephone: \_\_\_\_\_

, Primary GAAP Liaison

We enclose the following GAAP information as of June 30, 2001:

	Completed	Not Applicable	Verified by FRAB
Decentralized/multi-facility forms	_____	_____	_____
Accounts Receivable:			
RPT286F	_____	_____	_____
Accounts Receivable Analysis Form	_____	_____	_____
Method for Estimating Uncollectible and Deferred Revenue	_____	_____	_____
Assets Held in Trust	_____	_____	_____
Materials and Supplies	_____	_____	_____
Other: _____	_____	_____	_____
_____	_____	_____	_____
PREPARED BY: _____	DATE: _____		
APPROVED BY: _____	DATE: _____		

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COMMONWEALTH OF MASSACHUSETTS  
FY2001 ACCOUNTS RECEIVABLE ANALYSIS  
DEPARTMENT/ORG: \_\_\_\_\_

1. FUND \_\_\_\_\_ REVENUE SOURCE \_\_\_\_\_ CONDITION # \_\_\_\_\_  
EXPLANATION:

2. FUND \_\_\_\_\_ REVENUE SOURCE \_\_\_\_\_ CONDITION # \_\_\_\_\_  
EXPLANATION:

3. FUND \_\_\_\_\_ REVENUE SOURCE \_\_\_\_\_ CONDITION # \_\_\_\_\_  
EXPLANATION:

4. FUND \_\_\_\_\_ REVENUE SOURCE \_\_\_\_\_ CONDITION # \_\_\_\_\_  
EXPLANATION:

ANALYSIS

CONDITIONS: #1-Change between FY2000 and FY2001 revenue is > 25% and \$10,000,000.  
#2-FY2001 revenue is > \$5,000,000 and there is no AR amount.  
#3-Receiveable is > \$2,500,000 and > 25% of FY2001 revenue.  
#4-Uncollectible is > \$500,000 and > 25% of the AR amount.  
#5-Deferred revenue is > \$500,000 and >25% of the AR amount.

DEPARTMENT CONTACTS:

PREPARED BY: \_\_\_\_\_ DATE: \_\_\_\_\_ TELEPHONE: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

All items meeting these conditions are addressed on AR Analysis Work page(s) \_\_\_\_\_ through \_\_\_\_\_

COMMONWEALTH OF MASSACHUSETTS  
FY 2001 METHODS FOR ESTIMATING UNCOLLECTIBLES AND DEFERRED REVENUE  
DEPARTMENT/ORG: \_\_\_\_\_

UNCOLLECTIBLES ESTIMATION METHOD(S):

DEFERRED REVENUE ESTIMATION METHOD(S):

When different policies are used for different revenue source codes, each policy, and the funds and revenues source codes to which it applies, must be described.

DEPARTMENT CONTACTS:

PREPARED BY:	_____	DATE:	_____	TELEPHONE:	_____
APPROVED BY:	_____	DATE:	_____		

COMMONWEALTH OF MASSACHUSETTS  
FY2001 ASSETS HELD IN TRUST  
DEPARTMENT/ORG:

DESCRIPTION	JUNE 30, 2000	ADDITIONS	DELETIONS	JUNE 30, 2001
1 _____	_____	_____	_____	_____
2 _____	_____	_____	_____	_____
3 _____	_____	_____	_____	_____
4 _____	_____	_____	_____	_____
5 _____	_____	_____	_____	_____
6 _____	_____	_____	_____	_____
7 _____	_____	_____	_____	_____
8 _____	_____	_____	_____	_____
9 _____	_____	_____	_____	_____
10, _____	_____	_____	_____	_____
TOTALS:	=====	=====	=====	=====
PRIOR YEAR TOTALS:	=====	=====	=====	=====

EXPLANATIONS FOR SIGNIFICANT DIFFERENCES IN TOTALS:

- CRITERIA:
1. FY2001's balance is \$500,000 greater or less than the FY2000 balance.
  2. FY2001 additions or deletions are more than \$1,000,000 and 25% greater or less than the corresponding amount reported in FY2000.

PREPARED BY \_\_\_\_\_ DATE: \_\_\_\_\_ TELEPHONE: \_\_\_\_\_

APPROVED BY \_\_\_\_\_ DATE: \_\_\_\_\_

COMMONWEALTH OF MASSACHUSETTS  
 FY2001 MATERIALS AND SUPPLIES  
 DEPARTMENT/ORG:

	DESCRIPTION	AMOUNT AT JUNE 30,2001	MMARS FUND	APPROPRIATION ACCOUNT
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____
7.	_____	_____	_____	_____
8.	_____	_____	_____	_____
9.	_____	_____	_____	_____
10.	_____	_____	_____	_____
	TOTAL:	=====		

PHYSICAL INVENTORY DATE:

COST FLOW METHOD: \_\_\_\_\_ PRICING ASSUMPTION: \_\_\_\_\_

MATERIALS AND SUPPLIES CONTROL SYSTEM DESCRIPTION  
 (A SEPARATE NARRATIVE MAY BE ATTACHED):

DEPARTMENT CONTACTS:

PREPARED BY: \_\_\_\_\_ DATE: \_\_\_\_\_ TELEPHONE: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

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